

1999



Massachusetts Telefile Booklet

Full-Year Residents Only

www.state.ma.us/dor



Beginning January 10, 2000

**Receive your refund in
four days**

**See page 2 for information
on E-File methods**

**See page 8 for information
on expanded E-File eligibility**

**Visit our website for more
help: www.state.ma.us/dor**



CALL OR CLICK. GET IT QUICK!

**Department of Revenue
Commonwealth of Massachusetts**



What Is E-File?

The Massachusetts Department of Revenue (DOR) offers several methods for filing tax returns electronically — Telefile, PC File, Electronic Filing and Online Filing. These programs make up DOR's E-File methods that provide you with a faster, easier and more accurate way of filing your tax return. When you E-File your tax return, you'll receive your refund in three to four days or, in some instances, as fast as 48 hours.

If you did not file a tax return with DOR last year or if you have never filed a tax return with DOR, see page 8 for information regarding expanded E-File eligibility.

Telefile

Telefile allows eligible Massachusetts taxpayers to file their tax returns by telephone. Last year, nearly 450,000 taxpayers telefiled, completing their calls in an average of eight minutes and receiving their refunds in three to four days. You also have the option of having your refund deposited directly into your savings or checking account if you Telefile. If you filed your return by telephone last year, you are encouraged to do so again this year. See the next page to determine if you are eligible to Telefile.

PC File



PC File is a fast, easy and secure way to file your 1999 state tax return and, if you are due a refund, you will receive it within four days. Simply download our free PC File software from DOR's website at www.state.ma.us/dor. PC File operates on personal computers running Windows 95 or above. Once installed, the software will perform all calculations for you and guide you through a secure transmission of your return to the Department. You will receive confirmation within minutes that your return was received. You also have the option of having your refund deposited directly into your savings or checking account if you PC File.

There are two versions of the software — a simple version for taxpayers who do not need to submit schedules, and a more comprehensive version for taxpayers who do. Our website will help you determine which version is appropriate for you. The software has been enhanced to include all schedules and worksheets for full-year residents and nonresidents.

For more information, visit the Department's website at www.state.ma.us/dor.

Electronic Filing



For the past seven years, the Department has offered taxpayers the option of filing their returns electronically through an approved paid preparer. Electronic filing is a faster, more accurate alternative to traditional paper filing. Last year over 220,000 taxpayers took advantage of this technology and were issued their refunds, on average, in four days. You also have the option of having your refund deposited directly into your savings or checking account if you electronically file through an approved electronic filing preparer.

Online Filing

Online Filing is a simple and convenient way for you to prepare and electronically file your own tax return using DOR-approved commercially available software or by visiting a DOR-approved software developer's website. You can complete your return with accuracy, receive an acknowledgment that your return has been accepted and if you are due a refund, you will receive it within four days. Through your online software provider, you may also be able to have your refund deposited directly into your checking or savings account. Visit DOR's website at www.state.ma.us/dor for a complete listing of approved vendors and for links to their websites.



CALL OR CLICK. GET IT QUICK!

You Can Telefile



- ▶ If you were a Massachusetts resident for all of 1999;
- ▶ If your filing status is either single, married filing a joint return, or head of household;
- ▶ If you have five or fewer Forms W-2 or 1099-MISC;
- ▶ If you received income reported on Forms 1099-DIV, 1099-G, 1099-INT, or 1099-R;
- ▶ Even if you own your home;
- ▶ Even if you made estimated tax payments in 1999;
- ▶ Even if you received unemployment compensation and/or Massachusetts bank interest;
- ▶ Even if you have pension, annuity, winnings and/or fee income;
- ▶ Even if you have a dependent member of your household under age 12 as of 12/31/99;
- ▶ Even if you are claiming the rental deduction;
- ▶ Even if you have non-Massachusetts bank interest and/or dividend income of \$1,000 or less; or
- ▶ Even if you moved or your filing status has changed (only from single to head of household or from head of household to single).

You Cannot Telefile



- ▶ If you have adjustments to your non-Massachusetts bank interest and/or dividend income other than Massachusetts bank interest; or
- ▶ If you are claiming deductions other than amounts paid to Social Security, Medicare, U.S., R.R. or Massachusetts retirement.

For information about recent tax law changes that may affect your tax return, call (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089 and press option 3 for TaxTalk.

Why You Should Telefile

- ▶ It's easy. Only ten minutes to complete your Telefile worksheet and an eight-minute phone call;
- ▶ It's fast. Your refund in four days, with the option of direct deposit into either your savings or checking account;
- ▶ It's convenient. Telefile is available 24 hours a day, 7 days a week;
- ▶ Telefile does all the calculations for you, including No Tax Status, Limited Income Credit and the Earned Income Credit. **Note:** You must have your federal Earned Income Credit amount from your U.S. return or as computed by the IRS if you wish to claim the Earned Income Credit on Telefile;
- ▶ Confirm and correct all of your entries as you file;
- ▶ Nothing to mail in;
- ▶ You will receive a confirmation number and receipt as proof of your filing;
- ▶ If you have a tax due, you can file now and pay later (by April 18) or pay now with your MasterCard, Visa, Discover or Novus brand card;
- ▶ Online help is available simply by pressing the star (*) button on your telephone keypad; and
- ▶ You can update your address if you have moved.

Join the millions of taxpayers who have already used Telefile to file their returns and receive their refunds quickly.



Before You Call



Verify your name and address on the back of the booklet.

Find your four-digit Personal Identification Number (PIN) next to your name and address on the back of the booklet.

If you did not receive this booklet in the mail, you will need your requested refund or tax due amount from your 1998 Massachusetts tax return to begin Telefile. If you received a refund, the amount can be found on your 1998 Form 1, line 39, Form 1-NR/PY, line 44 or Telefile Worksheet, line 22. If you owed tax, the amount can be found on your 1998 Form 1, line 40, Form 1-NR/PY, line 45 or Telefile Worksheet, line 23.

If you did not file a tax return with DOR last year, see page 8 for information regarding expanded E-File eligibility.

Collect all Forms W-2 and 1099 for both yourself and your spouse (if filing jointly).

Prepare for your call by completing your U.S. return and the Telefile worksheet on the following pages.

If married filing a joint return, you and your spouse must be present to authenticate the filing of your return.

Complete the worksheet and call (617) 660-1999 or (413) 827-7100 to Telefile.

Privacy Act Notice

Under the authority of 42 U.S.C. sec. 405(c)(2)(C)(i), and M.G.L. c. 62C, sec. 5, the Department of Revenue has the right to require an individual to furnish his or her Social Security number on a state tax return. This information is mandatory. The Department of Revenue uses Social Security numbers for taxpayer identification to assist in processing and keeping track of returns and in determining and collecting the proper amount of tax due. Under M.G.L. c. 62C, sec. 40, the taxpayer's identifying number is required to process a refund of overpaid taxes. Although tax return information is generally confidential pursuant to M.G.L. c. 62C, sec. 21, the Department of Revenue may disclose return information to other taxing authorities and those entities specified in M.G.L. c. 62C, secs. 21, 22 or 23 and as otherwise authorized by law.



Form W-2 information

Information you will need to Telefile can be found on your Form W-2.

a. Control number		OMB No. 1545-0008									
b. Employer identification number		4		1. Wages tips other compensation		2. Federal income tax withheld					
c. Employer's name, address and Zip code		3. Social Security wages		4. Social Security tax withheld		6					
		5. Medicare wages and tips		6. Medicare tax withheld		6					
		7. Social Security tips		8. Allocated tips		5					
d. Employee's Social Security number		9. Advance EIC payment		10. Dependent care benefits							
e. Employee's name, address and Zip code		11. Nonqualified plans		12. Benefits included in Box 1							
		13.		14. Other							
		15. Statutory employee <input type="checkbox"/>		Deceased employee <input type="checkbox"/>		Pension plan <input type="checkbox"/>		Legal rep. <input type="checkbox"/>		Deferred comp. <input type="checkbox"/>	
16. State	Employer's state I.D. No.	17. State wages tips etc.		18. State income tax		19. Locality name		20. Local wages tips etc.		21. Local income tax	
		5		8							
Wage and Tax W-2 Statement 1999						Department of the Treasury-Internal Revenue Service					
Copy 2 To Be Filed With Employees State, City or Local Income Tax Return						This information is being furnished to the Internal Revenue Service					

Telefile Worksheet 1999

1

Do you want to contribute to the Massachusetts Clean Elections Fund? If yes, ☐ \$1 You ☐ \$1 Spouse (if filing jointly). This contribution will not change your tax or reduce your refund.

1 Filing Status ☐ Single ☐ Married Filing Jointly ☐ Head of Household

2 Number of dependents (do not include yourself or spouse) _____ Are you a noncustodial parent? ☐ Yes ☐ No

Social Security number(s) of dependent(s) (up to nine dependents allowed) _____

Were any dependent members of household under age 12 as of 12/31/99? ☐ Yes ☐ No

W-2 Information (wages only)

3 Total number of Forms W-2 ☐ for you ☐ for your spouse. **Note:** Total number of Forms W-2 cannot exceed five.

4 Enter the **Employer Identification number** for each Form W-2 (generally box b)

5 Enter the total of **State wages/tips** (generally box 17) and **Allocated Tips** (generally box 8) for each Form W-2

6 Enter **your** total amount paid to **Soc. Sec., U.S., RR. or Mass. retirement** plus **Medicare** for each Form W-2 (generally boxes 4 & 6)

7 Enter **spouse's** total amount paid to **Soc. Sec., U.S., RR. or Mass. retirement** plus **Medicare** for each Form W-2 (generally boxes 4 & 6)

8 Enter the total of **Massachusetts income tax withheld** (generally box 18) for each Form W-2

1st W-2				
2nd W-2				
3rd W-2				
4th W-2				
5th W-2				
	\$	\$	\$	\$

5. TOTAL of above

6. TOTAL of above

7. TOTAL of above

8. TOTAL of above

Round all dollar amounts to the nearest dollar (do not include cents). Add the amounts down the columns and enter the totals in the appropriate boxes above. You will need these total amounts when you make your call.

9 **Unemployment compensation** (from U.S. Telefile, item D; 1040EZ, line 3; 1040A, line 12; or 1040, line 19). 9 \$

a. Total Massachusetts withholding for unemployment compensation (from Form 1099-G) 9a \$

10 **Total Massachusetts bank interest** (from all Massachusetts Forms 1099-INT). If none, enter "0" 10 \$

11 **Total amount of rent** you paid for your principal residence in 1999. If none, enter "0" 11 \$

Landlord's name and address: _____

12 **Earned Income Credit.** Number of qualifying children ☐. Enter amount from U.S. return 12 \$

Social Security number(s) of qualifying children _____

D If you are expecting a refund, **direct deposit** is available. See page 11 for more information. Check type of account: ☐ Checking ☐ Savings
Routing number (first two digits must be 01, 02, 21 or 22) _____ Account number _____

STOP! **If you have other income, estimated tax payments, or wish to make voluntary contributions, see reverse. If not, you are ready to Telefile.**

Call (617) 660-1999 or (413) 827-7100.

Telefile will tell you the following amounts. Enter the amounts in the boxes provided.

13 **Total tax for 1999** 13 \$

14 **Amount of your refund** 14 \$

15 **Amount of tax due** 15 \$

Pay by credit or check card. See page 11 for more information. Enter authorization number _____

16 **"Sign" your return**

You (and your spouse, if filing jointly) must be present to authenticate the filing of your return. Telefile will assign you a 9-digit confirmation number. Do not hang up until you receive this number; it is your proof of filing.

Confirmation number _____ Date you Telefiled ____ / ____ / ____

Telefile Worksheet 1999

2

Winnings, Fees and Other Miscellaneous Income

17 Taxable pension and annuities (from U.S. 1040A, line 11b; or 1040, line 16b). Enter total in line 17c. If any of these distributions include previously-taxed contributions, make the necessary adjustment by completing lines 17a, 17b and 17c:

a. Total pensions and annuities (from U.S. 1040A, line 11a; or 1040, line 16a) . . . 17a \$ _____

b. Contributions previously taxed by Massachusetts included in line 17a 17b \$ _____

c. Taxable pensions and annuities. Subtract item b from item a and enter result 17c \$

d. Total Massachusetts withholding for pensions and annuities (from box 10 of all Forms 1099-R) 17d \$

Do not include in line 17c any contributory pensions from the U.S. government, the Commonwealth of Massachusetts or its political subdivisions, or any noncontributory pensions or survivorship benefits from the U.S. uniformed services (Army, Navy, Marine Corps, Air Force, Coast Guard, commissioned corps of the Public Health Services and National Oceanic and Atmospheric Administration).

18 Winnings and Fees. Enter total of all winnings and fees 18 \$

a. Total Massachusetts withholding for winnings and fees (from box 14 of Form W-2G or box 11 of Form 1099-MISC) 18a \$

19 Non-Massachusetts bank interest and dividend income. If the only interest you received was from Massachusetts banks and you have no dividend income, do not complete this section. If you need to make adjustments or exclude amounts other than Massachusetts bank interest, you cannot Telefile. If the total amount of interest income you received from sources other than Massachusetts banks and/or dividend income was less than or equal to \$1,000, complete the following:

a. Total interest income (from U.S. Telefile, item C; U.S. 1040EZ, line 2; or 1040A or 1040, lines 8a and 8b) 19a \$ _____

b. Total dividend income (from U.S. Schedule 1, Part II, line 6; or U.S. Schedule B, Part II, line 6; or if U.S. Schedule B not filed, from 1040A or 1040, line 9) 19b \$ _____

c. Total. Add item a and item b and enter result 19c \$ _____

d. Massachusetts bank interest (from line 10 of worksheet) 19d \$ _____

e. Taxable interest and dividend income. Subtract item d from item c and enter result. 19e \$

Other Information

20 Estimated Tax Payments. If you made estimated tax payments in 1999, enter amount here. 20 \$
If you are claiming a 1998 overpayment applied to your 1999 estimated taxes, you cannot Telefile.

21 Do you want to contribute to the Organ Transplant Fund? If yes, enter amount 21 \$

22 Do you want to contribute for Endangered Wildlife Conservation? If yes, enter amount. 22 \$

23 Do you want to contribute to the Massachusetts AIDS Fund? If yes, enter amount 23 \$

24 Do you want to contribute to the Massachusetts United States Olympic Fund? If yes, enter amount 24 \$

After completing worksheet, call (617) 660-1999 or (413) 827-7100

Frequently Asked Questions About Telefile

What is the best time to Telefile?

Telefile is available 24 hours a day, seven days a week. The last week of January through the first week of February and from April 15 through April 18, between 5 p.m.–9 p.m. is the peak Telefiling period; you may find the phone lines busy during these times.

If I have never filed an income tax return with DOR, can I still Telefile?

You may be eligible to Telefile even if you have never filed a tax return with DOR. Just call (617) 660-1999 or (413) 827-7100 and enter your Social Security number. The Telefile system will then determine if you are eligible. If you are, you should hang up, complete the Telefile worksheet and call again. For more information on expanded E-File eligibility, see page 8.

What should I do if my address or filing status has changed from last year?

You may Telefile if your address has changed from last year. You will be asked for updated address information before continuing. If your filing status has changed as a result of marriage, separation or divorce, you are not eligible to Telefile.

Can I claim the Earned Income Credit through Telefile?

Yes. You must have your federal Earned Income Credit amount from your U.S. return or as computed by the IRS if you wish to claim the Earned Income Credit on Telefile.

Will I receive an official copy of my return?

Telefile will send you a receipt listing the total amounts of each item that you entered on your Telefile call. Your receipt should be kept as an official copy of your Telefiling. **Note:** If you choose to have your refund deposited directly into your bank account, you will not receive a receipt. Your worksheet should be kept as an official copy of your Telefiling.

What if I do not understand a question asked by Telefile or I need to change an answer?

You can access online help by pressing the star (*) button located below the number 7 on your telephone keypad. If you realize that you have confirmed an incorrect entry and wish to change your answer, simply hang up before authenticating your return and dial Telefile again.

What should I do if I need to amend my return?

If, after you Telefile, you receive an additional Form W-2 or discover that you have made an error, you may dial (617) 660-2033 to access Amended Telefile or you may file a Massachusetts Amended Income Tax Return, Form 33X. Amended Telefile is scheduled to be available beginning February 14, 2000. You must wait at least four days from the date of your original Telefile call before using Amended Telefile. Do not attempt to dial the standard Telefile phone number a second time or file a paper return. Forms to amend your 1999 Telefile return are available by calling (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089 and pressing option 2 for tax forms.



Expanded E-File Eligibility

The Department of Revenue is working towards allowing taxpayers to use any one of the available E-File methods when filing their income tax return. See page 2 for more information regarding the various E-File methods. Even if you have never filed a tax return with the Department before, you still may be able to use one of the E-File methods. In addition, if you have filed with us but have never used Telefile, PC File or Electronic Filing, we encourage you to do so this year. We have streamlined all of our E-File methods to make them easier to use than ever before.

It's easy to find out if you're eligible. Just call and enter your Social Security number when prompted, using your telephone's keypad. If your Social Security number is listed on DOR's Telefile database and you meet the necessary criteria, you may be eligible to E-File. Interested PC filers can also use this phone method to check their eligibility.

If the system determines that you may be eligible, simply hang up, fill out the Telefile worksheet and call (617) 660-1999 or (413) 827-7100 when you are ready to file your return. If you have never filed with the Department of Revenue before, it will be necessary for you to provide your name (and your spouse's name if married filing jointly) and address. Please spell your name clearly and slowly into the phone. This is important to insure proper filing.

The Telefile system will prompt you for your entries and repeat them back to you for your confirmation. Telefile performs all the calculations and will tell you what your tax and refund/balance due amounts are. If you are due a refund, a check will automatically be sent to you in three to four days. If this is your first time filing with the Department of Revenue, you will not be able to take advantage of Direct Deposit this year. If you have a balance due, you can pay by MasterCard, Visa, Discover or Novus brand card or you can mail in your payment using the Telefile Payment Voucher, found on the inside back cover, by April 18, 2000.

Please join us this year in using one of the E-File methods to file your tax return.



CALL OR CLICK. GET IT QUICK!



CALL OR CLICK. GET IT QUICK!



TaxTalk

TaxTalk is DOR's automated system of recorded tax information available 24 hours a day, 7 days a week. Call (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089, and press option 3 for TaxTalk, to select from a menu of tax topics. TaxTalk topics are also available through DOR's Fax on Demand system or via DOR's website at www.state.ma.us/dor. For a menu of TaxTalk topics available on Fax on Demand, please call (617) 887-1900 using the handset and keypad on your fax machine and, when prompted, enter document retrieval number 4000. To access the TaxTalk topics through DOR's website, click on "Help/Resources." TaxTalk includes information on what's new for tax year 1999 as well as answers to commonly asked questions concerning personal income tax, sales and use tax, meals tax, withholding tax, room occupancy excise, sales tax on motor vehicles, corporate excise, partnerships, estate tax, and your rights as a taxpayer.

What Other Kind of Help Is Available

The instructions in the Department of Revenue's tax forms should provide answers to most taxpayer questions. If you have questions about completing your Massachusetts tax form, you can call or visit any of the Department of Revenue offices listed on the next page Monday through Friday, between 8:45 a.m. and 5:00 p.m. Taxpayers also can call TaxTalk, the Department's 24-hour automated system of recorded tax help, at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089. In addition, DOR issues a number of useful publications on various state tax issues. These publications include: tax-specific guides written in question and answer format such as the Guide to Filing Your 1999 Massachusetts Income Taxes; a quarterly newsletter, the Taxpayer Advisory Bulletin, with updates on legislative, legal and Departmental decisions; and public written statements, such as Regulations, Technical Information Releases (TIRs), Directives and Letter Rulings. These may be obtained by calling (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089 or by visiting DOR's website at www.state.ma.us/dor.

World Wide Web



DOR's website offers visitors a searchable index of legal rulings, tax forms, and publications; news releases; statistical data and related articles. In addition, our website provides timely information from our Local Services and Child Support Enforcement divisions. Visit DOR's website today at www.state.ma.us/dor.

DOR locations in Massachusetts

19 Staniford Street
Boston 02204
(617) 887-MDOR

218 South Main Street
Fall River 02721
(508) 678-2844

1019 Iyanough Road
Hyannis 02601
(508) 771-2414

333 East Street
Pittsfield 01201
(413) 499-2206

436 Dwight Street
Springfield 01103
(413) 784-1000

40 Southbridge Street
Worcester 01608
(508) 792-7300

DOR locations throughout the country

1355 Peachtree Street NE
Suite 1280
Atlanta, GA 30309
(404) 874-2922

101 South First Street, 4th floor
Burbank, CA 91502
(818) 840-9059

150 North Michigan Avenue
Suite 2035
Chicago, IL 60601
(312) 899-9040

2603 Augusta Drive
Suite 1075
Houston, TX 77002
(713) 784-7225

1440 Broadway, 22nd floor
New York, NY 10022
(212) 768-2750

355 Fifth Avenue
Suite 1400
Pittsburgh, PA 15222
(412) 281-2776

Where to Get Forms and Publications

During the income tax filing season, you can pick up Massachusetts personal income tax forms in many convenient locations, including post offices, libraries, and major city or town halls; any DOR office listed on this page; or IRS district offices across the state.

To obtain Massachusetts forms and publications by phone, call the Department's main information lines at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089. Please note that many forms and publications are available 24 hours a day by calling the Department's automated forms request system at the numbers listed above.

Many Massachusetts tax forms and publications are also available via DOR's website at www.state.ma.us/dor.

In addition, certain forms and publications can be obtained through DOR's Fax on Demand system. For a complete Fax on Demand menu, please call (617) 887-1900 using the handset and the keypad on your fax machine.

For general tax information

Please call (617) 887-MDOR or toll-free in Massachusetts 1-800-392-6089. These main information lines can provide assistance with the following:

- ▶ abatements
- ▶ bills and payments
- ▶ business registration
- ▶ business taxes
- ▶ corporate excise
- ▶ corporate trusts
- ▶ estates taxes
- ▶ estimated taxes
- ▶ fiduciary taxes
- ▶ nonresident information
- ▶ partnerships
- ▶ personal income taxes
- ▶ refunds
- ▶ withholding

Extended telephone service hours

If you have personal income tax questions or need assistance completing your Telefile worksheet, extended telephone service is available at (617) 887-MDOR or toll-free in Massachusetts at 1-800-392-6089. From January 10 through April 18, 2000, these extended hours will be: Monday through Thursday, 5–7 p.m.; Saturday, 9 a.m.–1 p.m.; and Sunday, 10 a.m.–2 p.m.

For help in one of the following specific areas, please call the number listed below:

- ▶ Certificates of Good Standing (617) 887-6550
- ▶ Federal changes (617) 887-6800
- ▶ Teletype (TTY) (617) 887-6140
- ▶ Vision-impaired taxpayers can contact any DOR office listed on this page to receive assistance.
- ▶ Upon request, this publication is available in an alternative format. Please send your request to: Office of Affirmative Action, PO Box 9488, Boston, MA 02205-9488 or call (617) 626-3410.
- ▶ Installment sales (617) 887-6950
- ▶ Small Business Workshop (617) 887-6400

To report allegations of suspected misconduct or impropriety involving Department of Revenue employees, please call the Inspectional Services Division's Integrity Hot Line at 1-800-568-0085 or write to PO Box 9480, Boston, MA 02205-9480.

Direct Deposit



You may elect to have your refund deposited directly into your savings or checking account. Check with your financial institution to make sure that it accepts direct deposit and to verify the Routing Transit Number (RTN) of the issuing financial institution. If we are unable to honor your request for a direct deposit, a paper check will be sent to you.

The routing number of your financial institution is nine digits and begins with 01, 02, 21 or 22. The account number can be up to 17 characters. Omit hyphens, spaces and special symbols. Enter the number from left to right. See sample check to right for location of this information.

Note: Only one direct deposit is allowed per account number.

Credit or Check Card Payment

If Telefile determines that you owe tax, you have the option of paying this amount with your MasterCard, Visa, Discover or Novus brand card. To do so, you will be required to enter your account number and the four-digit expiration date (month and year) after authenticating your return. You should have your credit or check card information readily available. This option is not available for PC filers.

Note: You can pay with your Mastercard, Visa, Discovery or Novus brand card only during your original Telefile call. The appropriate amount will be credited to your Department of Revenue account on the next business day.

If You Need to Send a Payment

Complete the Telefile Payment Voucher below by including the following information:



1. Your name, and spouse's name if filing a joint return, and address;
2. Your Social Security number, and spouse's Social Security number if filing a joint return; and
3. The amount of the enclosed payment.

If you do not make full payment of the tax due on or before April 18, 2000, you will be sent a Notice of Assessment (NOA). This notice will show your tax due, plus any interest and penalty assessments for late payment.

Telefile Payment Voucher 1999

Massachusetts Department of Revenue

First name	M.I.	Last name	Social Security number
Spouse's first name	M.I.	Last name	Spouse's Social Security number
Street address			Amount enclosed
City/Town			State Zip

STAPLE CHECK HERE

Mail to: Massachusetts Department of Revenue, PO Box 7062, Boston, MA 02204.

Make checks payable to Commonwealth of Massachusetts. Write your Social Security number on your check or money order.



Massachusetts
Department of Revenue
PO Box 7011
Boston, MA 02204

BULK RATE
U.S. POSTAGE
PAID
COMMONWEALTH OF
MASSACHUSETTS



Dear Taxpayer:

At the Massachusetts Department of Revenue (DOR), digital technology is making it easier than ever to file your state tax return. Last year, 446,000 taxpayers used DOR's Telefile and PC File programs to file their taxes. Those entitled to refunds received them within four days! This year, we have simplified both programs and expanded eligibility so that even more taxpayers will be able to use them.

For more information on these programs or to download DOR's free PC File software, please visit our website, www.state.ma.us/dor. Both Telefile and PC File allow you to deposit your refund check directly into your bank account. Telefile also allows you to use your credit or bank card to pay any tax due.

Improving the quality of our service to you is my highest priority. I have created a new position within DOR — the Taxpayer Advocate — whose job is to see that taxpayers' complaints are identified and resolved as quickly as possible. Thanks to the Legislature, DOR now has the authority to settle tax disputes much sooner than in the past. The new state budget includes provisions that repeal the requirement that disputed taxes must be paid before they can be appealed.

In the coming year, I look forward to working with taxpayers and tax specialists across the Commonwealth to improve even further the service that DOR provides.

Sincerely,

A handwritten signature in black ink, reading "Frederick A. Laskey". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Frederick A. Laskey
Commissioner of Revenue